

HOUSE BILL 1000

Unofficial Copy  
Q3  
HB 882/03 - W&M

2004 Regular Session  
4r1786

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By: **Delegates Barkley, Amedori, Anderson, Arnick, Aumann, Bartlett, Barve, Bates, Benson, Bobo, Bohanan, Boschert, Boteler, Boutin, Bozman, Branch, Bromwell, Bronrott, Brown, Burns, Busch, Cadden, Cane, Cardin, Carter, G. Clagett, V. Clagett, Cluster, Conroy, Conway, Costa, Cryor, C. Davis, D. Davis, DeBoy, Donoghue, Doory, Dumais, Dwyer, Eckardt, Edwards, Elliott, Elmore, Feldman, Franchot, Frank, Frush, Fulton, Gaines, Gilleland, Glassman, Goldwater, Goodwin, Gordon, Griffith, Gutierrez, Haddaway, Hammen, Harrison, Haynes, Healey, Heller, Hennessy, Hixson, Hogan, Holmes, Howard, Hubbard, Hurson, Impallaria, James, Jameson, Jennings, Jones, Kach, Kaiser, Kelley, Kelly, King, Kirk, Krebs, Krysiak, Lee, Leopold, Love, Madaleno, Malone, Mandel, Marriott, McComas, McConkey, McDonough, McHale, McIntosh, McKee, McMillan, Menes, Miller, Minnick, Mitchell, Moe, Montgomery, Morhaim, Murray, Myers, Nathan-Pulliam, Niemann, Oaks, O'Donnell, Owings, Paige, Parker, Parrott, Patterson, Pendergrass, Petzold, Proctor, Quinter, Ramirez, Rosenberg, Ross, Rudolph, Shank, Simmons, Smigiel, Sophocleus, Sossi, Stern, Stocksdale, Stull, Taylor, Trueschler, F. Turner, V. Turner, Vallario, Vaughn, Walkup, Weir, Weldon, Wood, and Zirkin**

Introduced and read first time: February 12, 2004  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Breast Cancer Research Fund - Income Tax Checkoff**

3 FOR the purpose of establishing the Maryland Breast Cancer Research Fund within  
4 the Department of Health and Mental Hygiene to be used to provide grants for  
5 breast cancer research; requiring that all expenditures from the Fund be made  
6 only through an appropriation in the annual State budget or through an  
7 approved budget amendment; requiring the Secretary of Health and Mental  
8 Hygiene to adopt certain regulations; requiring the Secretary to submit a  
9 certain report each year to the General Assembly on the administration of the  
10 Fund; requiring the Comptroller to include a checkoff on individual income tax  
11 return forms for voluntary contributions to the Fund and to include certain  
12 information in each individual income tax return package; requiring the  
13 Comptroller to collect and account for contributions made through the checkoff  
14 system and to credit the proceeds to the Fund after deducting the amount  
15 necessary to administer the checkoff; providing for the application of this Act;  
16 and generally relating to the Maryland Breast Cancer Research Fund and an  
17 income tax checkoff for contributions to the Fund.

1 BY adding to  
2 Article - Health - General  
3 Section 20-117  
4 Annotated Code of Maryland  
5 (2000 Replacement Volume and 2003 Supplement)

6 BY adding to  
7 Article - Tax - General  
8 Section 2-112 and 10-804(h)  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 2003 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Health - General**

14 20-117.

15 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
16 INDICATED.

17 (2) "BREAST CANCER RESEARCH" INCLUDES RESEARCH TO DEVELOP  
18 AND ADVANCE THE UNDERSTANDING OF BREAST CANCER AND THE TECHNIQUES  
19 AND MODALITIES EFFECTIVE IN THE PREVENTION, CURE, SCREENING, AND  
20 TREATMENT OF BREAST CANCER.

21 (3) "FUND" MEANS THE MARYLAND BREAST CANCER RESEARCH FUND  
22 ESTABLISHED UNDER THIS SECTION.

23 (4) "INCOME TAX CHECKOFF SYSTEM" MEANS THE CHECKOFF SYSTEM  
24 ESTABLISHED UNDER § 2-112 OF THE TAX - GENERAL ARTICLE.

25 (B) (1) THERE IS A MARYLAND BREAST CANCER RESEARCH FUND.

26 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME  
27 TAX CHECKOFF SYSTEM AND ANY OTHER DONATIONS TO THE FUND SHALL BE  
28 CREDITED TO THE FUND.

29 (3) THE SECRETARY SHALL ADMINISTER THE FUND.

30 (4) THE FUND SHALL BE USED ONLY FOR BREAST CANCER RESEARCH  
31 AS PROVIDED IN SUBSECTION (C) OF THIS SECTION.

32 (5) THE FUND SHALL BE MAINTAINED FOR THE PURPOSES STATED IN  
33 THIS SECTION AND UNSPENT PORTIONS OF THE FUND SHALL REMAIN IN THE FUND  
34 AND MAY NOT REVERT TO THE GENERAL FUND OF THE STATE.

1 (6) MONEYS EXPENDED FROM THE FUND FOR BREAST CANCER  
2 RESEARCH ARE SUPPLEMENTAL AND ARE NOT INTENDED TO TAKE THE PLACE OF  
3 FUNDING THAT WOULD OTHERWISE BE APPROPRIATED TO THE DEPARTMENT FOR  
4 BREAST CANCER RESEARCH.

5 (7) ALL EXPENDITURES FROM THE FUND SHALL BE MADE ONLY IN  
6 ACCORDANCE WITH AN APPROPRIATION APPROVED BY THE GENERAL ASSEMBLY IN  
7 THE ANNUAL STATE BUDGET OR THROUGH AN APPROVED BUDGET AMENDMENT  
8 UNDER §§ 7-209 AND 7-210 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

9 (C) (1) THE SECRETARY MAY DISTRIBUTE NOT MORE THAN 5% OF THE NET  
10 PROCEEDS OF THE FUND TO A PROMOTIONAL ACCOUNT TO BE USED TO PROMOTE  
11 FURTHER DONATIONS TO THE FUND.

12 (2) AFTER MAKING THE DISTRIBUTION ALLOWED UNDER PARAGRAPH  
13 (1) OF THIS SUBSECTION, THE SECRETARY SHALL USE THE REMAINDER OF THE NET  
14 PROCEEDS OF THE FUND ONLY TO PROVIDE GRANTS TO ELIGIBLE PHYSICIANS,  
15 HOSPITALS, LABORATORIES, EDUCATIONAL INSTITUTIONS, AND OTHER  
16 ORGANIZATIONS AND PERSONS TO CONDUCT BREAST CANCER RESEARCH.

17 (D) (1) ON OR BEFORE AUGUST 31 OF EACH YEAR, THE SECRETARY SHALL  
18 SUBMIT A REPORT TO THE GENERAL ASSEMBLY, PURSUANT TO § 2-1246 OF THE  
19 STATE GOVERNMENT ARTICLE, ON THE ADMINISTRATION OF THE MARYLAND  
20 BREAST CANCER RESEARCH FUND.

21 (2) THE REPORT REQUIRED UNDER THIS SUBSECTION SHALL INCLUDE:

22 (I) THE GROSS AMOUNT OF DONATIONS TO THE FUND THROUGH  
23 THE INCOME TAX CHECKOFF SYSTEM AND OTHERWISE;

24 (II) THE COSTS OF ADMINISTRATION BY THE COMPTROLLER OF  
25 THE INCOME TAX CHECKOFF SYSTEM;

26 (III) A DESCRIPTION OF PROMOTIONAL EFFORTS UNDERTAKEN  
27 WITH MONEY FROM THE FUND; AND

28 (IV) A DETAILED ACCOUNTING OF THE USE OF THE FUND.

29 (E) THE SECRETARY SHALL ADOPT REGULATIONS TO IMPLEMENT A BREAST  
30 CANCER RESEARCH GRANT PROGRAM UNDER THIS SECTION.

31 **Article - Tax - General**

32 2-112.

33 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME  
34 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND BREAST CANCER  
35 RESEARCH FUND CONTRIBUTION".

36 (2) THE CHECKOFF SHALL STATE THAT:

1 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT  
2 RETURN, MAY CONTRIBUTE TO THE MARYLAND BREAST CANCER RESEARCH FUND  
3 THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

4 (II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF THE  
5 CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

6 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE  
7 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX  
8 TO BE PAID WITH THE RETURN.

9 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL  
10 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE  
11 MARYLAND BREAST CANCER RESEARCH FUND WAS ESTABLISHED AND THE  
12 PURPOSES FOR WHICH THE FUND MAY BE USED.

13 (B) THE COMPTROLLER SHALL:

14 (1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE  
15 STATE TREASURER FOR THE MONEY COLLECTED;

16 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT  
17 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST  
18 ACCOUNT; AND

19 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,  
20 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION  
21 TO THE MARYLAND BREAST CANCER RESEARCH FUND ESTABLISHED UNDER § 20-117  
22 OF THE HEALTH - GENERAL ARTICLE.

23 10-804.

24 (H) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE MARYLAND  
25 BREAST CANCER RESEARCH FUND, ESTABLISHED UNDER § 20-117 OF THE HEALTH -  
26 GENERAL ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
28 July 1, 2004 and shall be applicable to all taxable years beginning after December 31,  
29 2003.